



ABSTRACT

A semiconductor device has a split-gate type memory transistor, a capacitor element, and another capacitor element formed on the same chip, in which the capacitor values of the capacitor element and the another capacitor element are independently set to different values. A capacitor element 53 has a dielectric film that includes a silicon oxide film 41 (thermal oxide film), a silicon nitride film 43b and a silicon oxide film 57 (thermal oxide film). A capacitor element 55 has a dielectric film that includes a silicon oxide film 25 (thermal oxide film), a silicon oxide film 37 (CVD silicon oxide film), a silicon oxide film 41 (thermal oxide film), a silicon nitride film 43b and a silicon oxide film 57 (thermal oxide film).

